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United States Army Installation Management Agency
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**Army in Europe
Regulation 215-6***

**USAFE
Instruction 34-102***

24 January 2003

**Morale, Welfare, and Recreation
Individual Tax-Relief Program**

*** This regulation supersedes USAREUR Regulation 215-6/USAFE Instruction 34-102,
19 September 2002.**

For the Regional Director, IMA-Europe:

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Summary. This publication provides policy and procedures for administering tax-free purchases of goods and services in Germany.

Summary of Change. This publication has been revised to add information on how U.S. Forces personnel may gain value-added-tax relief for kitchen materials and equipment (para 2-23d).

Applicability. This publication applies to authorized members of the U.S. Forces and other Sending States having NATO status who are entitled to tax-relief through United States Installation Management Agency, Europe Region Office (IMA-Europe), Morale, Welfare, and Recreation (MWR) Single and Oversight Fund and USAFE Services Fund activities.

For Air Force Users: This publication implements Air Force Policy Directive 34-1 and applies to all active duty and U.S. civilian Air Force employees appointed to the theater. It also may apply to U.S. Air Force Reserve and Air National Guard members and units deployed to the theater based on coordination with their counterparts at the Air Force Reserve Command and Air National Guard.

Supplementation. Commanders will not supplement this publication without approval from the MWR Division, IMA-Europe (SFIM-EU-MWR).

Forms. This publication prescribes AE Form 215-6A (Individual Registration and Application for Tax-Relief Services in Germany), AE Form 215-6B (U.S. Forces Order Form for German Value-Added Tax Free Merchandise and Services/*Bestellung für Mehrwertsteuer befreite Deutsche Waren/Dienstleistungen*), and AE Form 215-6D (German Value-Added Tax Relief Control Log). AE and higher-level forms are available through the USAREUR Publications System (UPUBS). Air Force users will follow the guidance in Air Force Instruction 33-360, Volume 2, Forms Management Program.

Records Management. Records created as a result of processes prescribed by this publication must be identified, maintained, and disposed of by--

- Army units according to AR 25-400-2. File numbers and descriptions are available on the United States Army Records Management and Declassification Agency website at <http://www.rmda.belvoir.army.mil>.
- USAFE units according to Air Force Manual 37-139.

Suggested Improvements. The proponent of this publication is the IMA-Europe (SFIM-EU-MWR, DSN 379-6083). Users may suggest improvements to this publication by sending DA Form 2028 (Recommended Changes to Publications and Blank Forms) to the MWR Division (SFIM-EU-MWR), IMA-Europe, Unit 29353, APO AE 09014-9353.

Distribution. B (UPUBS). This publication is available only in electronic format.

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CHAPTER 1

GENERAL

1-1. PURPOSE

This publication prescribes policy and procedures for managing, operating, and applying fiscal control of tax-relief to authorized members of the U.S. Forces and to other Sending States that signed the Supplementary Agreement (SA) to the NATO Status of Forces Agreement (SOFA) (Belgium, Canada, France, the Netherlands, and United Kingdom).

1-2. REFERENCES

Appendix A lists references.

1-3. EXPLANATION OF ABBREVIATIONS AND TERMS

The glossary defines abbreviations and terms.

1-4. SCOPE

a. Tax-relief for the purchase of goods and services on the German economy is provided by international agreement to official U.S. Forces procurement agencies, but not to individuals.

(1) When individual U.S. Forces members buy commercial goods and services in Germany, they ordinarily would be subject to the value-added tax (VAT) or *Mehrwertsteuer (MwSt)*. United States Army Installation Management Agency, Europe Region Office (IMA-Europe), Morale, Welfare, and Recreation (MWR) Single and Oversight Fund and USAFE Services Fund activities, acting as official procurement agencies, are able to provide exemption from the VAT when they act as a purchasing activity on behalf of authorized members of the U.S. Forces and civilian component.

(2) When a German merchant agrees to participate in the tax-relief program, goods and services can be procured through the IMA-Europe MWR and USAFE Services operations and will not be subject to the VAT when both of the following are met:

(a) The transaction is conducted properly.

(b) The purchase is not a prohibited transaction.

b. Sending States (para 1-1) are exempt from European Union (EU) requirements to use a VAT identification number to identify tax-free commerce (including individual purchases) between EU countries. The Sixth EU Directive, Article 15, paragraph 10, is the authority for goods (except new vehicles) and services to be provided to forces of the NATO member states, with the exception of the forces of the state of destination, when these deliveries are designated for the use of the force or its accompanying personnel.

c. Tax-relief percentages may vary based on the materials, services, or other goods being purchased.

1-5. AUTHORIZATION

a. Entitlement to individual tax-relief is derived from the NATO SOFA SA, Article 67. This article entitles tax-relief for goods or services procured by the forces for use or consumption by members of the force, the civilian component, and their dependent family members. Tax relief is authorized only when goods and services are--

(1) Procured through an official U.S. Forces procurement agency.

(2) For the personal use of eligible individuals (para 1-10).

b. DOD, Army, and Air Force regulations, directives, and instructions on nonappropriated fund (NAF) contracting do not apply to purchases under the U.S. Forces tax-relief program.

1-6. PARTICIPATION IN THE U.S. FORCES TAX-RELIEF PROGRAM

a. Participation by German merchants and individual members of the U.S. Forces is voluntary except for those cases involving third-party liability claims when German insurance companies are underwriting automobile repair or replacement costs to members of the U.S. Forces (paras 2-4, 2-13, and 3-5).

b. When a vendor is not familiar with provisions of the German MwSt program for the U.S. Forces, individuals should provide a copy of the information in figures 1-1 and 1-2 to the vendor. The figures explain the provisions authorizing German tax-relief to the U.S. Forces. Vendors are under no obligation to agree to provide such support if they decide not to do so.

c. Some vendors may establish a minimum purchase amount or a nominal service charge before they are willing to participate in the program. In such cases, individuals must meet the minimum purchase condition or pay the service charge to receive tax-relief.

d. When an individual registers for tax-relief, tax-relief office (TRO) personnel will provide instructions on how to acquire tax relief.

1-7. OFFICIAL PROCUREMENT AGENCIES

a. The CG, USAREUR/7A, and the Commander, United States Air Forces in Europe (COMUSAFE), will designate organizations and activities as official procurement agencies of the U.S. Forces (para 1-5a) to provide--

(1) Individual tax-relief to members of the U.S. Forces.

(2) Tax-exempt acquisition of goods and services to support organizational missions.

b. The Regional IMA-Europe MWR Single and Oversight Fund and its affiliated TROs at base support battalions (BSBs) and the USAFE Services Fund and its affiliated TROs at Air Force bases have been designated as the only responsible procurement agencies authorized to provide individual tax-relief to members of the U.S. Forces and the other Sending States.

1-8. RESPONSIBILITIES

a. USEUCOM Directive 45-8 appoints the following as designated military commanders (DMCs) responsible for tax-relief in the countries indicated as follows:

(1) CG, USAREUR/7A for Belgium, Germany, and the Netherlands.

(2) COMUSNAVEUR for Greece, Italy, Portugal, and Spain.

(3) COMUSAFE for Denmark, France, Luxembourg, Norway, Turkey, and the United Kingdom.

b. The Regional Director, IMA-Europe (SFIM-EU-MWR), will administer tax-relief policies, procedures, and pricing in Belgium, Germany, and the Netherlands.

c. The Chief of Services, USNAVEUR, will administer tax-relief support for Greece, Italy, Portugal, and Spain.

d. The Director of Services, USAFE, will administer tax-relief support for Denmark, France, Luxembourg, Norway, Turkey, and the United Kingdom.

e. Area support group (ASG) commanders will--

(1) Provide tax-relief support to meet the needs of all U.S. Forces personnel and their families.

(2) Ensure the policy and procedures in this regulation are enforced.

(3) Ensure management controls are established and enforced according to applicable Army and Air Force internal control policies.

(4) Maintain a fee structure as established by IMA-Europe (para 3-12).

(5) Delegate approval authority to BSB commanders when appropriate.

(6) In operational ASGs, delegate approval authority to deputy commanders when appropriate.

US-Streitkräfte
Bundesrepublik Deutschland
(Informationen für deutsche Händler und Unternehmer zur Mehrwertsteuerbefreiung)

AN: Deutsche Händler und Unternehmer

Betr.: Steuerfreie Beschaffung

1. Mit diesem Schreiben möchten wir Sie über das von dem *MWR Single and Oversight Fund* bzw. *USAFE Services Fund* durchgeführte Programm zur Steuerbefreiung informieren, im Rahmen dessen Angehörige der US-Streitkräfte, des zivilen Gefolges und ihre Familienangehörige in Deutschland Lieferungen und sonstige Leistungen mehrwertsteuerfrei beziehen können.
 2. Gemäß Artikel 67 des Zusatzabkommens zum NATO-Truppenstatut kann bei der Beschaffung von Lieferungen und sonstigen Leistungen eine Steuerbefreiung gewährt werden. *MWR* und *USAFE Services Fund* sind die dazu autorisierte amtlichen Beschaffungsstellen. Gemäß Erlaß des Bundesministeriums der Finanzen vom Oktober 1991 sind bei Vorlage entsprechender amtlicher Dokumente, die von diesen Stellen ausgegeben werden, bezogene Lieferungen und sonstige Leistungen von der Mehrwertsteuer befreit.
 3. Nachfolgende Hinweise sollen Ihnen als Information über die Verfahren zur steuerfreien Beschaffung dienen. Sind Sie bereit, einen Abwicklungsschein *MWR* bzw. *USAFE Services Fund* zu akzeptieren, beachten Sie bitte Folgendes:
 - a. Bei Lieferungen und sonstigen Leistungen bis zu einem Wert von 2.500 €
 - (1) Die Beschaffung von Lieferungen und sonstigen Leistungen bis zu einem Wert von 2.500 € erfolgt direkt durch den Käufer.
 - (2) Der Käufer erteilt dem Händler bzw. Unternehmer einen Kaufauftrag unter Vorlage von Formblatt *AE Form 215-6B* (ohne Preisangabe). Dieses weist den Käufer als Angehörigen der US-Streitkräfte aus und berechtigt ihn dazu, Lieferungen und sonstige Leistungen steuerfrei im Namen des *MWR* bzw. *USAFE Services Fund* zu erwerben. Aus dem Kaufauftrag haben Name des Käufers, Dienststelle bzw. Einheit, Datum der Ausstellung und Gültigkeitsdauer des Formblatts hervorzugehen.
 - (3) Kaufabwicklung:
 - (a) Vom Käufer sind nur Originaldokumente vorzulegen, die vom *MWR* bzw. *USAFE Services Fund* mit einem amtlichen Stempel und einer amtlichen Unterschrift versehen wurden (keine Kopien). Bitte versichern Sie sich durch einen Vergleich der Personenangaben auf dem Kaufauftrag mit denen auf dem Militärausweis des Käufers, dass dieser ein Angehöriger der US-Streitkräfte, des zivilen Gefolges oder ein Familienangehöriger und damit zum Erwerb steuerfreier Lieferungen und sonstiger Leistungen berechtigt ist.
 - (b) Je nachdem, welche Zahlungsart Sie bevorzugen, kann die Bezahlung bar, mit Scheck oder Kreditkarte erfolgen.
 - (c) Nach erfolgter Bezahlung füllen Sie bitte den Kaufauftrag und Abwicklungsschein aus und geben dabei die bereitgestellten Lieferungen und sonstigen Leistungen sowie den Nettopreis (nach Abzug der Mehrwertsteuer) an. Anschließend ist das Formular mit einem Geschäftsstempel zu versehen und zu unterschreiben. Den Originalkaufauftrag (Formblatt *AE Form 215-6B*) sowie den blauen Durchschlag erhält der Käufer. Letzterer ist beim *MWR* bzw. *USAFE Services Fund* einzureichen.
 - (d) Der gelbe Durchschlag ist für Ihre Unterlagen bestimmt. Der Abwicklungsschein ist mit der Steuererklärung einzureichen.
 - b. Bei Lieferungen und sonstigen Leistungen über einem Wert von 2.500 €
 - (1) Nach Wahl der Lieferungen und sonstiger Leistungen durch den Käufer unterbreiten Sie diesem bitte ein schriftliches Angebot bzw. einen Kostenvoranschlag unter Angabe der zu beziehenden Lieferungen und sonstigen Leistungen sowie des Nettopreises (ohne Mehrwertsteuer). Richten Sie das Angebot bzw. den Kostenvoranschlag bitte an den *MWR* bzw. *USAFE Services Fund*, da sonst die spätere Rechnung nicht anerkannt werden kann (Bitte stellen Sie erst nach Aufforderung durch den *MWR* bzw. *USAFE Services Fund* eine Rechnung aus.).
 - (2) Das Angebot bzw. der Kostenvoranschlag ist dem *MWR* bzw. *USAFE Services Fund* vorzulegen. Nach Erhalt Ihres Angebots bzw. des Kostenvoranschlags stellt der *MWR* bzw. *USAFE Services Fund* im Namen des Käufers einen amtlichen Kaufauftrag (mit Preisangabe) aus. Dieser amtliche Kaufauftrag wird Ihnen vom Käufer zusammen mit einem Abwicklungsschein und einen vom *MWR* bzw. *USAFE Services Fund* ausgestellten Scheck vorgelegt.
 - (3) Der amtliche Kaufauftrag ist mit einem Geschäftsstempel zu versehen und zu unterschreiben. Den Originalkaufauftrag (Formblatt *AE Form 215-6B*) sowie den blauen Durchschlag erhält der Käufer. Der gelbe Durchschlag ist für Ihre Unterlagen bestimmt.
- Wir danken Ihnen für die Unterstützung unseres Programms zur mehrwertsteuerfreien Beschaffung.
-

Figure 1-1. Merchant Information on Tax Relief (German)

U.S. FORCES
FEDERAL REPUBLIC OF GERMANY
(Information on Tax-Relief for Merchants in Germany)

SUBJECT: Tax-Relief

TO: ALL MERCHANTS

1. The purpose of this letter is to inform you of the tax-relief program administrated by the MWR Single and Oversight Fund and USAFE Services Fund to make tax-free purchases for military and civilian members of the U.S. Forces and their family members.

2. In accordance with the Supplementary Agreement to the NATO Status of Forces Agreement (SOFA), Article 67, the purchase of goods and services may be tax-free. The MWR and USAFE Services Funds are the authorized contracting agencies to transact such purchases. Purchases of goods and services by these funds are exempt from the *Mehrwertsteuer* per authority of the Federal Minister of Finance Decree dated October 1991.

3. To acquaint you with procedures for tax-free sales, simply follow these instructions. If you are willing to accept an *Abwicklungsschein* for such a purchase, the following information will assist you in the sale:

a. For purchases up to €2,500:

(1) The member is the purchasing agent for goods and services for up to €2,500.

(2) The merchant receives the "unpriced purchase order" that designates the member as part of the U.S. Forces and authorized to receive goods or services tax-free. The unpriced purchase order shows the member's name, organization, date of issue, and expiration date of the order form.

(3) Processing the transaction:

(a) The member gives you the original documentation authenticated by the MWR or USAFE Services Fund with stamp and signature (no copies). Please verify the individual is an authorized purchasing agent by comparing the information on the documents with the individual's identification card.

(b) Authorized forms of payment include cash, personal or certified check, Euro check, or credit card, whichever is acceptable to you.

(c) After you receive payment, please complete the unpriced purchase order and *Abwicklungsschein* indicating the goods or service provided and the net amount (without tax). You then stamp and sign the documents and return the original and the blue copies of the AE Form 215-6B to the customer. The blue copy must be returned to the tax-relief office.

(d) The last (yellow) copy of the AE Form 215-6B is for your records and the *Abwicklungsschein* is for the German tax officials.

b. For purchases over €2,500:

(1) After the customer selects the goods or services to be purchased, please provide the customer with a written offer or cost estimate showing the net amount (without tax) for goods or services over €2,500. Address the offer or cost estimate to the MWR or Services Fund; otherwise the invoice cannot be accepted. Please do not make out an invoice until you receive the official order from the appropriate Fund office.

(2) On receipt of this offer or estimate, the appropriate Fund office will process a "priced purchase order" on behalf of the member. The individual will return to you with a check from the appropriate Fund office or with a check endorsed by the customer with a purchase order and the *Abwicklungsschein*.

(3) To complete your transaction with the customer, please stamp and sign the priced purchase order and return the original and the blue copy of the AE Form 215-6B to the customer. You keep the yellow copy.

On behalf of the U.S. Forces, we would like to thank you for participating in the tax-relief program.

Figure 1-2. Merchant Information on Tax Relief (English)

f. BSB commanders will--

(1) Establish TROs.

(2) Ensure that the Army Community Service (ACS) provides consumer-affairs assistance and orientation briefings to new arrivals in the community. These briefings will include information on tax-relief programs.

(3) Provide one-stop tax-relief support to authorized patrons.

(4) Review and approve individual requests for purchases exceeding €7,500 when these purchases are for--

(a) Maintenance, repair, renovation, or replacements of owned or leased real property. These purchases must meet the criteria in paragraphs 2-22, 2-23, and 3-3.

(b) Precious metals (for example, gold, silver, or platinum coins or bullion). These purchases must not conflict with provisions of paragraphs 2-6 or 2-10.

(c) Works of art. These purchases must not conflict with provisions of paragraphs 2-6 or 2-10.

(d) Jewelry. These purchases must not conflict with provisions of paragraphs 2-6, 2-10, or 2-14.

(5) In operational ASGs, the commander may delegate review and approval authority for purchases exceeding €7,500 to area support team (AST) commanders.

g. Directors, community activities (DCAs), will--

(1) Administer and operate the tax-relief program for BSBs and ASTs.

(2) Appoint an assistant fund manager (h below) for each TRO. Appointments will be in writing and include instructions that specify the authority of the assistant fund manager (para 3-8).

(3) Establish management control procedures according to AR 11-2 or appropriate Air Force publications to prevent fraud, waste, and abuse of tax-relief.

(4) Ensure that assigned TRO personnel are scheduled to attend the first available Tax-Relief Workshop. This workshop will provide mandatory training and certification on program policy, procedures, fiscal-management responsibilities, management controls, and administrative and automation programs.

(5) Initiate formal investigations when incidents of tax-relief program fraud, waste, or abuse occur or are suspected. Appendix B provides contact information for investigators.

(6) Send investigative results ((5) above) to the MWR Division (SFIM-EU-MWR), IMA-Europe, Unit 29353, APO AE 09014-9353.

h. Assistant fund managers will--

(1) Exercise administrative and fiscal control of local tax-relief programs according to AR 25-1 and AR 215-1 (for U.S. Army) and appropriate service-specific guidance.

(2) Open an appropriate bank account with checking services at the servicing military community bank to administer tax-relief services.

(3) Provide proper security of controlled forms and sensitive documents.

(4) Review and be the approval authority for goods or services valued at any amount from €2,500.01 to €7,500.00 and are described in subparagraphs f(4)(a) through (d) above.

(5) Supervise day-to-day TRO support and ensure TRO reporting is accurate.

(6) Request United States Army Criminal Investigation Command (USACIDC) crime-prevention surveys and equivalent material from the Naval Criminal Investigative Service (NCIS) and the equivalent Air Force agency, as appropriate, to ensure the integrity of TRO operations and to prevent fraud, waste, and abuse.

i. Tax-relief administrators will--

(1) Provide tax-relief according to the policy and procedures in this publication.

(2) Report known or suspected irregularities or incidents of fraud, waste, or abuse of the tax-relief program to the DCA and local investigative personnel (app B).

(3) Verify individual eligibility for tax-relief by reviewing the individual's identification (ID) and validating that the person is an authorized member of the U.S. Forces, an authorized U.S. Forces dependent family member, or a member of a Sending States.

(4) Process and maintain control of tax-relief documents used in processing tax-exempt transactions.

(5) Maintain files according to command forms management directives and paragraph 3-7. Air Force users will follow the guidance in AFI 33-360, volume 2.

(6) Provide customer assistance and information on tax-relief.

(7) Cooperate with U.S. investigative and German *Steuerfahndung* (tax-evasion investigation) and *Zollfahndung* (customs investigation) officials during inspections and audits of TRO records.

1-9. VERIFICATION

Individuals must provide proof of eligibility to receive tax-relief from TROs. Authorized personnel (para 1-10)--

a. Stationed in Germany will show a valid ID card as proof of eligibility.

b. On temporary duty (TDY) in USEUCOM will show a valid ID card and a copy of TDY orders showing temporary assignment in the command.

1-10. ELIGIBILITY

The following individuals are authorized tax-relief:

a. U.S. Forces active-duty military personnel (including U.S. military reservists on active duty) and U.S. civilian employees qualifying as members of the civilian component of the U.S. Forces who are--

(1) Stationed in Germany with full logistic support.

(2) On TDY in Germany with full logistic support.

(3) On leave from a duty station in another European country or North Africa.

b. Civilian contractor employees with status under the NATO SOFA SA, Articles 71, 72, or 73. This includes--

(1) Employees of accredited Article 71 organizations.

(2) DOD contractor employees who have been accredited as "technical experts" under Article 73 and the 27 March 1998 Exchange of Notes implementing the provisions of Article 73. These employees must have a current DD Form 1173 (Uniformed Services Identification and Privilege Card) and be employed in Germany. For clarification, DOD contractor employees accredited according to provisions of Article 73 are authorized only "individual tax-relief support" and thus, are not authorized to purchase supplies, services, or equipment to support contractor organizations.

c. Active duty military and civilian personnel assigned to international military headquarters in Germany when their sending nations are NATO members and have acceded to the Paris Protocol. This does not apply to personnel who are citizens of the country in which tax-relief is sought unless they are specifically authorized by host-country authorities to use the individual tax-relief program. Countries meeting these criteria are Belgium, Canada, the Czech Republic, Denmark, France, Germany, Greece, Hungary, Iceland, Italy, Luxembourg, the Netherlands, Norway, Poland, Portugal, Spain, Turkey, the United Kingdom, and the United States.

d. Dependent family members of personnel listed in subparagraphs a through c above, regardless of nationality.

1-11. NON-ELIGIBLE INDIVIDUALS AND ORGANIZATIONS

The following are not authorized tax-relief:

- a. Retirees not employed by either the U.S. Forces or a U.S. contractor and not authorized individual logistic support based on that employment.
- b. German citizens who are not authorized dependents (AR 600-8-14/AFI 36-3026(I)) of U.S. military or civilian members of the U.S. Forces stationed in Germany.
- c. Local national employees.
- d. Consulate and embassy personnel (for example, State Department employees serving in Germany).
- e. U.S. military reservists not serving in an active-duty status.
- f. Organizations and business enterprises with U.S. Government contracts unless specifically authorized tax relief.

1-12. VIOLATIONS

BSB commanders will ensure a formal investigation is open on every violation of this publication and every incident involving alleged fraud, waste, or abuse of the U.S. Forces tax-relief program.

- a. Individuals who circumvent or attempt to circumvent the €2,500 limitation for tax-relief (unpriced purchase order) will be subject to administrative action that may include loss or suspension of tax-relief support.
- b. Individuals using tax-relief support for private business purposes or for the benefit of individuals who are not authorized tax-relief will be subject to prosecution under host-nation laws for violating German laws on tax evasion.
- c. Officials responsible for operation and administration of tax-relief programs will report all incidents of fraud, waste, abuse, or violations of this publication to the appropriate BSB commander and to the local investigation office (app B).
- d. The BSB commander will suspend individual tax-relief support to the individual or parties found guilty of violating provisions of this publication or who are involved in fraud, waste, or abuse.
- e. Individuals who are suspended from receiving tax-relief support will be reported to the IMA-Europe Tax-Relief Program Manager (para 1-8g(6)). To ensure suspended individuals do not get tax-relief support at other TROs, the IMA-Europe Tax-Relief Program Manager will notify--
 - (1) IMA-Europe MWR offices.
 - (2) USAFE Services offices.
 - (3) The Chief, Services Cell, USEUCOM Customer Executive Agency.
 - (4) The Civilian Personnel Directorate, Office of the Deputy Chief of Staff, G1, HQ USAREUR/7A, and the DOD Contractor Personnel Office, Office of the Deputy Chief of Staff, G1, HQ USAREUR/7A, when the individual is a contractor employee with “technical expert” status under the NATO SOFA SA, Article 73.

CHAPTER 2 TRANSACTIONS

2-1. ADVERTISING

- a. Tax-relief is authorized to pay for advertising when the advertisement is of a noncommercial nature.
- b. Tax-relief is not authorized for advertising that relates to any aspect of a business enterprise (for example, sales or purchases, real estate (land, buildings)).

2-2. AFTER-THE-FACT PURCHASES - VAT REFUNDS

Processing a tax-relief purchase (submission of unpriced or priced purchase order) after an individual has received and paid for an item or service is considered an “after-the-fact purchase” and is not authorized. There are no provisions for vendor refunds of VAT once a purchase has been made and the VAT has been paid.

2-3. AIRFARE

Most airlines do not offer tax-relief on air travel because of the complexity of computing VAT.

2-4. VEHICLES (REPAIRS AND PURCHASES)

a. Repair Services.

(1) Priced or unpriced purchase orders, depending on costs involved, may be used to acquire tax-exempt repairs or services on automobiles.

(2) Unpriced purchase orders must be issued before repair services are provided or paid for. Processing these purchases after the fact is prohibited.

(3) Priced purchase orders will be issued only after proper documentation is presented. Either a cost estimate (*Kostenvoranschlag*) or a formal vendor offer (*Angebot*) must be presented to the TRO before the service is contracted or performed. If an invoice is presented, the purchase order must show either the same date that appears on the invoice or a date before the invoice date. Purchase orders are considered to be the ordering document and cannot be dated after the fact.

(4) In all cases without regard to cost, invoices for repair services must be made out to the appropriate Fund; if not, German tax authorities may invalidate the transaction and subject the customer to paying the applicable tax.

(5) Paragraph 2-13 explains tax-relief for automobile repairs when a third party is to blame for the damages.

(6) Under no circumstances will an individual nullify a repair-service contract without first coordinating with the servicing TRO who issued the purchase order.

b. Purchases.

(1) Tax-exempt purchases of new and used automobiles are authorized except for new vehicles in EU member states where U.S. Forces personnel normally do not receive turnover tax-exemption. Tax-relief may be granted to buy vehicles (foreign or domestic). The term “vehicles” includes motorcycles, trailers, boats, and motor homes.

(2) When the vendor is financing the purchase, the vendor will make out a check payable to the appropriate Fund in the amount of the net purchase being made. The TRO may endorse the check back to the vendor or deposit the check to the Fund and issue a Fund check payable to the vendor.

(3) Tax relief on purchases of used non-U.S. registered automobiles that are repaired in a U.S. automotive facility (for example, MWR auto hobby shop) and resold is strictly prohibited. This activity is considered to be “trading in the commercial sector” and is not authorized, regardless of who the buyer is.

(4) Normal purchase procedures involving a priced purchase order and German tax document will be used to purchase German-manufactured vehicles.

(5) Purchases of foreign-manufactured vehicles imported into Germany or purchased from a customs-bonded warehouse (*Zollager*) require AE Form 2075 (Application for Import/Export Certificate/Purchasing Permit) to properly clear customs and enable members of the U.S. Forces to register the vehicle with the U.S. Forces Vehicle Registry.

(6) There is no VAT on a used vehicle purchased from another vehicle owner. VAT may, however, be applicable to purchases of used vehicles purchased from dealers. If so, members of the U.S. Forces may apply for unpriced purchase orders for amounts up to €2,500 or priced purchase orders for purchase amounts over €2,500.

(7) TRO support is authorized to assist individuals in the tax-exempt purchase of a vehicle. Participating TROs can help arrange for title clearance and registration with the U.S. Forces Vehicle Registry. Special service charges will be collected when this service is provided (para 3-12).

(8) Tax-relief will not be granted for purchasing a new or used vehicle if the authorized individual intends to register the vehicle under the German vehicle registration system (*Kraftfahrzeuge (Kfz) Zulassung*).

(9) If the customer's financing is by electronic funds transfer (EFT), the customer must ensure that both the vendor and the vendor's financing source are aware of transfer procedures, account codes, and routing numbers to ensure that both sides complete the transaction successfully. The customer will provide a copy of the completed EFT to the TRO as proof of the completed purchase.

2-5. BUSINESS ACTIVITIES

Tax -relief will not be granted on purchases that will be used to support any business activity. Some specific examples are:

- a. Musical instruments used to perform in paid performances.
- b. Audio equipment (including tapes or CDs) for which fees are received (for example, for disk jockey use).
- c. Photography equipment (cameras, film, and film processing) to support commercial photography services performed for a fee.

2-6. COLLECTIBLES AND VALUABLES

- a. Tax-relief may be granted to buy collectibles and high-value items, such as precious metals (bullion, bars, or coins such as the Krugerrand or Maple Leaf), art objects, stamps, jewelry, and precious stones, if the items purchased are being collected by and are for the sole use of the eligible individual.
- b. Tax-relief will not be granted when the items are being purchased as gifts for ineligible individuals or for the purpose of speculation or with an intent of resale (para 2-10).
- c. Members of the U.S. Forces who intend to donate gifts or sell items to non-ID-card holders that they acquired under tax-exempt conditions and have possessed for at least 6 months must obtain approval from their local German customs office through the 560th Military Police Company field office before the donation or sale. This authorization will be obtained on AE Form 2074 (Permit to Transfer) or an equivalent Air Force form.
- d. Tax-free purchase of collectibles and valuables must be approved by an approving official (para 1-8).

2-7. CONCESSIONAIRE CONTRACTS

IMA-Europe MWR and USAFE Services, at the major command (IMA-Europe and USAFE) and installation (BSB and base) level, may contract with individual concessionaires to provide services to customers who are authorized it by the NATO SOFA (including U.S. Forces ID-card holders). Under the terms of each contract and after review by the fund manager or assistant fund manager of the contractor's statement of services and tax-relief provided, the MWR or Services organization will provide one *Abwicklungsschein* to the contractor for all tax-free services that the contractor provides to authorized customers during the contractor's fiscal year. For MWR or Services golf course concessionaire contracts, the MWR or Services organization will provide one *Abwicklungsschein* to the contractor for every 3 months of service provided. In both cases, it is not necessary for the contractor to collect an *Abwicklungsschein* for each transaction or for each customer.

2-8. FUEL OIL AND MINERAL OIL

- a. Tax-relief may be granted for fuel oil when the oil is for use only by eligible individuals. If two or more eligible individuals will share the fuel oil, the transaction will be handled as a group purchase (para 2-11).
- b. Purchase of fuel oil for home heating is not authorized when the fuel oil will be used by non-ID-card holders (for example, landlords or other unauthorized tenants in an apartment complex). Tax-relief may only be provided when there is a metering device that clearly identifies consumption and pertinent tax actually attributable to the U.S. Forces applicant.
- c. Prohibitions do not apply to members of the U.S. Forces who join others in the neighborhood to arrange for a mutual delivery date of fuel oil when the cost of the fuel oil is billed separately to individual occupants. This is the normal procedure made with fuel companies to reduce the cost of delivery.
- d. Mineral-oil tax, an additional German tax, which is charged per liter, may be deducted using the same tax-relief form. The exemption must be arranged with the vendor and shown on the *Rechnung* (delivery invoice).

2-9. FUNERALS

Tax-relief may be granted to pay for funerals and tombstones of persons authorized tax-relief. Tax-relief is also authorized for the cost of leased burial plots. Tax-relief is not authorized for purchased burial plots.

2-10. GIFTS AND RESALE

Goods and services on which tax-relief has been obtained may not be sold or given to persons not authorized tax-relief, except as authorized by Army in Europe Regulation 550-175/USNAVEUR Instruction 5840.1E/USAFE Instruction 51-702, paragraph 11.

NOTE: This provision is based on paragraph 6 of the Forces' Customs Ordinance (*Truppenzollordnung 1963*), which permits members of the U.S. Forces to give customary gifts of a personal nature to other persons without tax or duties. High-value items (for example, cameras, binoculars, watches, jewelry) or items in commercial quantities or nature (for example, machinery) are not considered customary gifts and are prohibited.

2-11. GROUP PURCHASES

a. An eligible individual of any group may be designated by that group to collect money from other eligible individuals in the group (for example, parties, bus tours, boat rides, hotel accommodations) to pay a single group bill (for example secretary of a bowling league making trophy purchases for a bowling league).

(1) One member will act for the entire group in obtaining tax-relief.

(2) Everyone in the group must be eligible for tax-relief. If the group includes individuals who are not authorized tax-relief, the ineligible individuals will obtain a separate bill that includes taxes. The TRO will require a list of the names, organizations, and ID card or social security numbers of all U.S. Forces members who are part of the group purchase.

(3) Group representatives may not profit from the transaction.

b. Authorized individuals may obtain tax-relief for consumables at a party or a dinner that they host even though guests who are ineligible for tax-relief attend when--

(1) The eligible person pays for the party or dinner.

(2) The party or dinner is for the eligible person's benefit (for example, wedding reception for the individual's family).

c. Goods or services purchased tax-free may not profit a business, be resold for profit, or be sold or given to anyone who is ineligible for tax-relief (para 1-11).

d. When a group includes ID-card and non-ID-card holders, two separate invoices will be required; one invoice showing tax-free billing for SOFA-status personnel and a second invoice for non-SOFA-status personnel.

e. The TRO will obtain the statement shown in figure 2-1 when a group makes a tax-exempt purchase.

TO: (the IMA-Europe or USAFE TRO)

I certify that the purchases of tax-free goods and services described on the attached application are for (name of organization or group) and that all recipients qualify for tax-relief under AE Regulation 215-6/USAFE Instruction 34-102, paragraph 1-10.

(typed name, military address and telephone number)

(signature of official and date)

Figure 2-1. Required Statement for Group Tax-Exempt Purchases

2-12. LODGING

a. Tax-relief is authorized for individual or group requirements for hotel accommodations and services regardless of whether or not individuals are in a leave, temporary lodging allowances (TLA), or TDY status.

(1) Individual purchase of hotel accommodations and services are limited to €2,500 using an unpriced purchase order. The individual must process a priced purchase order if the individual expects a bill of €2,500.01 or higher.

(2) An authorized member of the group may make group purchases for U.S. Forces special events, club activities, or conferences. The procedures in paragraph 2-11 will be used with the following exceptions:

(a) Only the German tax-relief document (*Abwicklungsschein*) must be submitted when a Government Purchase Card is used to pay.

(b) Use of the Government Purchase Card is considered to be a contracting transaction. The responsible appropriated fund (APF) or NAF-issuing authority must be contacted for specific guidance.

b. Individuals on TDY or TLA travel status who process a priced or unpriced tax-relief order form after they acquire hotel accommodations (but within 7 days of initial occupancy) must present a copy of their travel documentation to the TRO as evidence that they have just arrived in the command and were unable to obtain tax-relief documents before occupancy. The TRO will notify local lodging activities of the requirements in paragraph 2-2. TROs must keep travel documentation as justification for issuing an unpriced or priced purchase order after initial occupancy.

(1) Tax relief is authorized for amounts of up to €2,500 when U.S. Government finance offices process individual or group TDY or TLA lodging bills and reimburse the individual with a check (up to €2,500). The individual will endorse the check to the TRO, who will endorse it to the German lodging merchant.

(2) When TDY or TLA accommodations will exceed €2,500, the individual must process a priced purchase order before arranging lodging. After receiving reimbursement, the individual will endorse the finance check to the TRO. The TRO will endorse the check to the hotel for amounts over €2,500.

c. All individual or group transactions for tax-exempt lodging accommodations and services are subject to MWR or Services Fund charges.

2-13. INSURANCE

a. Members of the U.S. Forces may obtain tax-relief on the following types of insurance:

(1) Deductible portion of automobile liability-insurance coverage when insurance underwriters agree.

(2) Applicable VAT on insurance coverage (for example, life, house, valuables) when insurance premiums are paid on an annual premium basis (or for the particular duration of the insurance policy) rather than in installments.

b. Members of the U.S. Forces may obtain tax-relief for insurance settlements for automobile accidents when they are not at fault and repairs will be underwritten by the other driver's insurance underwriter as a third-party liability claim.

(1) Tax-relief is authorized only to members of the U.S. Forces involved in automobile accidents regardless of who is at fault and regardless of how severely the vehicle is damaged.

(2) When third parties (non-SOFA-status personnel) are at fault, tax-relief may be provided when the following conditions are met:

(a) Members of the U.S. Forces are not directed to obtain their repair services from a company chosen by the third party or third party's insurance company. In other words, members of the U.S. Forces will determine where they have the repairs made on their damaged vehicle.

(b) Cost estimates for repair services without VAT will be submitted by members of the U.S. Forces to the third party for processing by insurance underwriters of the third party.

(c) Insurance companies must execute tax-exempt check payments and issue these payments to the MWR Single and Oversight Fund or USAFE Services Fund for endorsement of payment to the repair facility chosen by the U.S. Forces member. These payments must be accompanied by the individual's application for tax-relief. The TRO will then process payment to the garage making repairs. Under no circumstances are insurance companies authorized to execute tax-exempt payments directly to garages making repairs.

2-14. JEWELRY

Tax-relief may be granted to buy jewelry for personal use or as a gift to an eligible individual. Jewelry is considered to be a high-value item and is not an authorized gift to an ineligible individual (para 2-10). Paragraph 1-8 prescribes approval authority for tax-free purchase of jewelry.

2-15. LEGAL FEES

Tax-relief may be granted for legal fees except when the legal fees relate to the purchase or sale of land or for the purchase, sale, or construction of housing.

2-16. MEALS (RESTAURANTS)

Tax-relief on meals in restaurants is authorized for individuals and groups.

2-17. MEDICAL

There is no VAT charge for medical services. Individuals may obtain tax-relief on VAT charges on materials received as part of medical services provided by hospitals, clinics, or dental clinics (for example, gold or porcelain fillings, artificial limbs).

2-18. PROHIBITED TRANSACTIONS

TROs will exercise necessary precautions in the day-to-day administration of the tax-relief program to preclude violations. As a minimum, the following prohibited transactions will be denied tax-relief:

- a. Using an unpriced purchase order for any amount of more than €2,500.
- b. Using a priced or unpriced purchase order that has an issue date after the designated agent (customer) "order date," vendor's delivery date, or date of invoice.
- c. Splitting the amount between two unpriced purchase orders to avoid using a priced purchase order for an amount of more than €2,500.
- d. Buying weapons without using a priced purchase order. When individuals want tax-relief to purchase weapons, priced-purchase-order procedures will be followed regardless of the price of the weapon.
- e. Purchasing goods or services that benefit ineligible persons.
- f. Buying used automobiles from German vendors then repairing them in U.S. automotive facilities (for example, MWR auto hobby shops) for resale. This activity is considered "trading in the commercial sector" and is illegal, regardless of who buys the automobile.
- g. Buying new or used automobiles from German vendors for registration in the German vehicle registration system (*Kfz Zulassung*).
- h. Buying or selling real estate, construction costs, or major renovation costs not approved by German tax officials.
- i. Making other purchases that are prohibited by this publication.

2-19. RECREATIONAL ACTIVITIES

Tax-relief is authorized for individual or group participation in recreational activities.

- a. Group purchase procedures apply (para 2-11).
- b. The VAT may differ from the standard 16 percent (for example, the 7.5 percent VAT for boat rides on the Rhein River).

2-20. REAL ESTATE

a. Tax-relief is not authorized for buying or selling real estate, nor is it authorized for buying, constructing, or selling buildings. This includes but is not limited to barns, garages, sheds, and carports.

b. Tax-relief for related costs (for example, legal or real estate agent services) affiliated with the purchase or sale of real estate is prohibited.

2-21. RENTALS

Rental fees are generally granted tax-relief. The following are examples of rental fees that may be authorized tax-relief:

a. Rental-agent fees (“finder’s fees”) relating to a rented apartment or house (*Immobilien* fees when referring to living accommodations).

b. Short- or long-term rental or lease of automobiles (vehicles) regardless of whether rental or lease is for personal or official use by the eligible individual.

(1) Individuals on TLA or TDY status who acquire tax-exempt rental services immediately on arrival in the command (for example, at the airport) may process an unpriced or priced purchase order for such service if the application is processed within 7 days after the date on the rental contract and the individual provides a copy of travel documentation (travel orders) to the TRO when turning in the application. This documentation is required to justify why the application is being processed after the effective date of the rental contract.

(2) TROs will notify local car-rental agencies of this requirement and keep copies of individual travel documents to justify payment for tax-exempt rental services after receiving tax-relief applications.

c. Fees for rental of tools, equipment, or household appliances.

2-22. REPAIRS AND MAINTENANCE

a. Tax-relief may be granted to pay for repairs and maintenance of cars, houses, apartments, and equipment when authorized purchases are being made--

(1) For materials and services.

(2) In the name of the MWR or Services Fund and not in the name of the individual.

b. Generally, any repair or maintenance that occurs within an existing structure is allowed tax-relief.

NOTE: Tax-relief for repairs that could be considered renovations and that increase the value of the property may not be authorized (para 2-23). The following are examples of authorized purchases:

(1) Repair or replacement of heating systems, plumbing, or electrical work. (Some local German tax offices have denied tax relief for replacement of complex heating systems (para 2-23)).

(2) Paint or wallpaper and its application or installation.

c. Purchase orders must be completed before the transaction, not after the fact.

d. Purchases of €7,500 or more must be approved ahead of time (para 1-8).

2-23. RENOVATIONS AND REPLACEMENTS

Tax-relief is normally authorized for materials or labor involved in the renovation, repair, or maintenance of rented, leased, or owned homes. German State fiscal authorities have great latitude in interpreting and applying German Federal tax laws in their respective states. The German tax authorities at the Superior Finance Directorate (*Oberfinanzdirektion (OFD)*) exercise considerable oversight and control of tax-relief provided to members of the U.S. Forces and will disapprove tax-relief that is not authorized (for example, repair or remodeling of living accommodations when the work is considered to be “major remodeling” or “new construction”).

a. Generally, German States (*Länder*) will permit tax-exempt purchases of materials and work when both of the following apply:

(1) Minor repairs are of a cosmetic nature (for example, painting, wallpapering, replacement of light fixtures, repair or replacement of broken glass or floor tiles, doors, electrical fixtures, steps, fire damage, minor repairs or replacement of heating system elements).

(2) Repairs are on the existing interior or exterior of the premises (for example, doors, tile floors or walls, sidewalks, driveways, pavement, carports, garages, windows, shutters, fences).

b. Extensions, additions, and construction of prefabricated buildings or structures are considered to be “new construction” and are therefore not authorized by German tax authorities to be purchased tax free. Examples of this type of work include, but are not limited to, the following:

(1) Purchase or construction of permanent structures, (for example, home, barn, garage, toolshed, carport).

(2) Purchase or construction of additions. Glass-enclosed rooms (also known as sun rooms, Arizona rooms, Florida rooms, or *Wintergartens*) are considered permanent additions or new structures and are not authorized.

(3) Materials that will be used to construct a new home, addition, or permanent structure.

(4) Purchase of materials or installation costs to erect prefabricated structures.

(5) Fees relating to the planning, purchase, or building of items in (1) through (4) above. Examples are legal fees, architect fees, and agent or notary fees.

c. Members of the U.S. Forces must verify in advance that proposed renovation work does not conflict with German finance office (*Finanzamt*) rulings.

d. According to European cultural norms, particularly in Germany, occupants of a house or apartment are expected to provide their own furniture, cabinets, cooking equipment, and washing equipment when they move into their home. This includes taking kitchen materials with them when they move out.

(1) TROs should consider purchases of items relating to kitchen renovation that have a total value of less than €2,500 as routine purchases.

(2) Purchases relating to kitchen renovation or replacement that exceed €2,500 will require the customer to follow procedures for a priced purchase order. In addition, TROs will ensure that customers seeking tax relief for purchases that exceed €2,500 for kitchens fill out a notification and release form (fig 2-2). This form advises customers that the FMOF does not have specific guidance on tax relief for home repair, renovation, and equipment replacement, and that there is a chance that the local *Finanzamt* may not allow the transaction to be tax-free. If this happens, the *Finanzamt* will collect the tax due from the firm that sold the kitchen materials, and the U.S. Forces customer will be obligated by German law to reimburse the VAT to the firm from which they bought the materials.

(3) Personnel in leased quarters will follow procedures in Army in Europe Regulation 550-175/USNAVEUR Instruction 5840.1E/USAFE Instruction 51-702, paragraph 11c, when returning the leased quarters (including kitchen items procured without VAT) to the German landlord.

e. Purchase limitations for renovations, replacement, and maintenance are as follows:

(1) Use of Unpriced Purchase Orders. For a renovation that costs up to €2,500, U.S. Forces members will confirm with local vendors that tax-exempt renovations are permitted before processing an unpriced purchase order for the renovation. Individuals who fail to confirm local authority through their vendors may be challenged by the local *Finanzamt* and required to reimburse the tax on services performed.

(2) Processing Priced Purchase Orders. TROs will require customers to submit a written statement from the local *Finanzamt* that local tax authorities have no objection to a planned renovation (including purchase of materials or replacement items) when planned renovations will cost more than €2,500. Written authority will be required according to paragraph 1-8 before a TRO may issue a priced purchase order.

U.S. Forces Tax Relief Program

SUBJECT: Tax Relief on Kitchen Materials

Dear U.S. Forces Tax-Relief Customer:

This notification concerns your application for tax relief on the cost of materials for renovating or replacing a kitchen. Please read the following information and sign the bottom of this notice to acknowledge that you have read it.

The German Federal Government permits value-added-tax relief for U.S. Forces personnel as part of the Supplementary Agreement to the Status of Forces Agreement.

According to German cultural norms, occupants are expected to provide their own kitchen cabinets and equipment and to take the materials with them when they leave. We can assume that the German Federal Government and finance system will allow tax relief on kitchen equipment as personally owned materials that the owner will take with them when they leave.

The German Federal Government has provided clear guidance stating that it will not allow tax relief to U.S. Forces personnel for repairs and renovations to owned homes and apartments. There is, however, no clear guidance on allowing tax relief for materials relating to kitchen renovations or replacements. Based on having no clear guidance from the German Federal Government on this, there is a chance that your local German *Finanzamt* will not allow tax relief for the purchase of kitchen materials. If that occurs, the *Finanzamt* will seek payment of the value-added tax from the vendor that sold you the materials. The vendor will then seek reimbursement from you for the amount of the value-added tax that the vendor paid for your materials.

This notice is to advise you before you make a purchase that if the local *Finanzamt* does not allow tax-relief on the purchase, you should reimburse the vendor for the amount of the value-added tax and notify your local tax-relief office of your action.

The local tax-relief office is not authorized to refund tax-relief fees for purchase for which the local *Finanzamt* does not allow tax relief.

I have read the above information and I understand that the *Finanzamt* might not allow tax relief on my purchase of kitchen materials. I understand that if this occurs, I would be responsible for reimbursing the value-added-tax amount to the vendor from whom I bought the kitchen materials.

Name of Customer

Date and Signature of Customer

Figure 2-2. Notification and Release Form

f. Individuals who receive tax-exemptions for replacements, maintenance, or renovations on their personally owned home and who later decide to sell their home are required to report such improvements to local German customs authorities for a determination as to whether the individual owes any taxes or duties to German customs authorities.

NOTE: TROs should advise customers to confirm tax-relief eligibility with their local *Finanzamt* before proceeding with renovation and replacement projects.

2-24. SERVICES

- a. Tax-relief will be granted to pay for most services (for example, moving, cleaning, consulting, some legal work, gardening).
- b. Tax-relief is not authorized for services that relate to the purchase, construction, or sale of real estate.

2-25. TELEVISION SERVICE

a. Cable Television (CATV). Tax-exempt delivery of CATV services is provided through the Army and Air Force Exchange Service, Europe (AAFES-E). Tax relief for individuals occupying Government quarters (family housing, single soldier (dormitory) quarters, and Government-leased housing) may be granted for CATV depending on community location. Submission of an unpriced or priced purchase order and German tax-relief document (*Abwicklungsschein*) is not required for individuals acquiring CATV services through AAFES-E.

b. Satellite Television. U.S. Forces personnel living in private rentals (off the installation) are exempt from German taxes and fees for connecting and operating televisions and radios. Members of the U.S. Forces are not required to process documentation for such tax-relief.

2-26. TRAVEL (INDIVIDUAL AND GROUP)

Tax-relief is authorized to eligible members of the U.S. Forces for individual and group travel regardless of cost. Paragraph 2-11a provides information about group travel.

2-27. TRADE-INS

Most trade-in transactions involve automobiles; however, trade-ins may involve other items. Tax-relief will be granted for the net invoice amount (normally the cost of the new car minus its trade-in value).

2-28. UTILITIES

Tax-relief for utilities (such as electricity, gas, and water) is only authorized when individuals participate in the Utility-Tax Avoidance Program (UTAP). Appendix C explains how to register in the UTAP.

- a. The UTAP provides a way for individuals to acquire tax-relief for delivery of energy to off-base individual housing not administered under the Government-leased housing program. Tax-relief under the UTAP is voluntary.
- b. UTAP applies to all forms of energy sources (including electricity, oil, coal, wood, water, and gas) if the authorized customer receives those materials and services in a subscription-style, recurring basis over several months or years and the TRO has a contract with the utilities service provider.
- c. Individuals may obtain tax-relief on delivery of utilities to their places of residence only if they have a separate metering device and are billed in their own names. Tax-relief may not be provided when invoices are made out to one's landlord or when the landlord or other unauthorized tenant obtains oil from the same oil tank used by U.S. Forces personnel.
- d. A one-time nonreimbursable service charge must be made to the appropriate Fund to begin tax-exempt deliveries. Utilities will then be delivered without VAT or energy tax.

2-29. WEAPONS

- a. Tax-relief is authorized for purchase of privately owned weapons. Eligible customers must comply with requirements in Army in Europe Regulation 190-6/USNAVEUR Instruction 5300.15L/USAFE Instruction 31-205 to become eligible for purchasing and registering weapons.
- b. Because of host-nation concerns relating to weapons possession in Europe, all TRO personnel and responsible authorities must familiarize themselves with Army in Europe Regulation 190-6/USNAVEUR Instruction 5300.15L/USAFE Instruction 31-205 before providing tax-relief for any weapons purchase.
- c. All weapons purchases will be made only with priced purchase orders.

2-30. WEDDINGS

Tax-relief may be granted to pay for wedding expenses of an eligible individual or dependent family member who will be married in Germany (regardless of the nationality or the eligibility of the betrothed).

CHAPTER 3

ADMINISTRATIVE PROCEDURES

3-1. GENERAL

a. Individuals applying for tax-relief must complete and sign AE Form 215-6A (Individual Registration and Application for Tax-Relief Services in Germany) to qualify for individual tax-relief. The form includes an explanation of tax-relief restrictions, the mandatory Privacy Act statement, and a hold-harmless clause as a condition to receive tax-relief through the U.S. Forces. TROs will keep the form to authenticate eligibility and individual acknowledgement and compliance with command policy and German and EU laws and directives.

b. AE Form 215-6B (U.S. Forces Order Form for German Value Added Tax Free Merchandise and Services/*Bestellung für Mehrwertsteuer befreite Deutsche Waren/Diensteleistungen*) will be used for unpriced purchase orders (block 4) and priced purchase orders (block 5). Appendix D provides instructions for completing AE Form 215-6B.

3-2. UNPRICED PURCHASE ORDERS

a. Members of the U.S. Forces are permitted to acquire up to 10 unpriced purchase orders (AE Form 215-6B) for simplified tax-relief purchases. German Government authorities have authorized IMA-Europe MWR and USAFE Services to designate individuals as agents to make tax-exempt purchases at cash registers. Simplified tax-relief policy and procedures are as follows:

(1) An individual or family is authorized to have a maximum of 10 unpriced purchase orders at any one time (para 3-12d).

(2) Individuals designated as purchasing agents for the purpose of making tax-exempt purchases at a cash register must return the completed and signed blue copy (2d copy) of the AE Form 215-6B to the servicing TRO.

b. Simplified tax-exempt purchases are limited to transactions of up to €2,500. Customers may not use two or more unpriced purchase orders to purchase goods or services that cost more than €2,500.

c. Unpriced purchase orders will be valid for up to 2 years from the date of issue and must be issued the same day as the planned purchase or before the actual transaction (purchase) date. Under no circumstances can an unpriced purchase order be modified to have an expiration date longer than 2 years to match an invoice date or for any other reason.

d. Individuals are authorized free replacement of unused forms within 30 days after the forms expire. Individuals are subject to paying a nominal fee if modifications or replacements are made after the 30-day period.

e. Unpriced purchase orders are not transferable. Unused tax-relief forms must be returned by designated purchasing agents (customers) to the TRO before they leave the command. Failure to return unused tax-relief forms that later result in unauthorized use will subject the designated agent to possible prosecution by U.S. and German authorities.

3-3. PRICED PURCHASE ORDERS

ASG assistant fund managers are authorized to open the appropriate dollar and euro bank accounts with military community banks to administer TRO customer services as follows:

a. For purchases that cost more than €2,500, members of the U.S. Forces must first obtain from the merchant a “binding” cost estimate (*verbindlicher Kostenvoranschlag*), special offer (*Sonderangebot*), or offer (*Angebot*) made out to the MWR or Services Fund for the particular service or item. Under no circumstances may a priced purchase order be issued if an order has already been processed and an invoice has already been issued, since this would constitute an after-the-fact transaction (para 2-2). All cost estimates, offers and special offers, and invoices must be addressed and completed (filled out and signed) and returned to the TRO with the blue copy of the priced purchase order (copy 2).

b. After individuals select the merchandise and obtain a cost estimate, special offer, regularly priced offer, or invoice, they must take the documents and payment for the net amount (amount without VAT) to the TRO for processing.

c. The TRO will verify the eligibility of the individual and ensure that the vendor documentation is properly completed (showing the items to be purchased, the net price, and made out to the MWR or Services Fund).

d. The TRO will prepare the priced purchase order, the German *Abwicklungsschein*, and the check for the vendor. The issue date of the priced purchase order must be a date before or the same date as the actual service or purchase is transacted. The TRO will--

(1) Stamp the back of the check and endorse the check to the vendor or deposit the check to the MWR or Services Fund account and issue a VAT check payable to the vendor.

(2) Keep a copy of the front and back of the check.

(3) Collate the application, blue copy of the purchase order, copy of the vendor documentation, and copies of the check.

(4) Sign and date the *Abwicklungsschein* (to designate receipt of goods or services) and keep copies for TRO files.

(5) Safeguard checks according to AR 215-1, paragraph 11-18 (for Army) or AFI 34-202 (for Air Force).

e. Customers will deliver the tax-relief documents to the vendor and ensure that the purchase order and *Abwicklungsschein* are authenticated according to the instructions in appendix D.

f. After the transaction is completed, the customer will return the blue copy of the purchase order to the TRO. The TRO will file it with copies of the customer application, cost estimate, special offer or invoice, and a copy of the check.

g. Duties must be appropriately separated to prevent an employee from preparing, authorizing, and signing VAT payment checks. DCAs will ensure these functions are performed by at least two different employees.

h. TROs will work with the servicing DCA to develop a standard operating procedure for the accountability and control of cash, deposits, and daily activity reports.

3-4. AUTHENTICATION

TROs will authenticate all unpriced purchase orders, priced purchase orders, and German tax-relief forms with a “U.S. Forces Official” embossing stamp at the time of the transaction with the tax-relief customer. The standard “U.S. Forces Official” stamp, coordinated with the German government, is shown in figure 3-1. The name of the community appears under the word OFFICIAL on the stamp.



Figure 3-1. Official Embossing Stamp

3-5. MERCHANT COST ESTIMATES, SPECIAL OFFERS, AND INVOICES

All cost estimates (*Kostenvoranschlag*), special offers (*Sonderangebot*), or invoices (*Rechnung*) must be addressed as shown in figure 3-2.

3-6. METHODS OF PAYMENT

a. Customers may pay for TRO services using cash, a check, or a credit card.

(1) **Check.** Only certified bank checks payable in U.S. dollars or euro will be accepted for priced purchase orders. Checks must be drawn from military or commercial banking institutions. Checks must be made payable to the IMA-Europe MWR Single and Oversight Fund or USAFE Services Fund, as applicable. Personal checks will be accepted only for purchasing unpriced purchase orders.

(AN):	U.S. Army MWR Fund (BSB location (for example, Heidelberg)) or USAFE Services Fund (base location (for example, Ramstein))
	FOR: John Smith 5602 Liberty Drive, PHV Housing 69000 Heidelberg

Figure 3-2. Address to Use for Cost Estimates, Special Offers, and Invoices

(2) Cash (Dollar or Euro). After receiving cash, the TRO will issue a check payable to the vendor.

(3) Credit Cards. Use of customer credit cards is subject to the following conditions:

(a) Credit cards must be acceptable to the vendor for both unpriced purchase orders (up to €2,500) and for priced purchase orders (more than €2,500).

(b) TROs will indicate that a credit card is being used and the net amount of the purchase on both the purchase order and the *Abwicklungsschein* being processed. Designated agents making point-of-sale purchases at the cash register for purchases of up to €2,500 must also indicate credit-card data on purchase and tax documents.

(c) When the TRO accepts customer credit-card payment for purchases and issues an MWR or Services Fund check payment to the vendor, the TRO may add a fee of up to 3.5 percent of the net amount of the purchase to cover bona fide administrative costs for the credit-card transaction.

b. Payment for the net amount must be made at the time of purchase to receive tax-relief through MWR or Services Funds. MWR and Services Funds will not participate in credit or installment plans.

c. TROs will charge customers for dishonored personal checks according to MWR or Services Fund directives. Customers who fail to pay applicable charges for dishonored personal checks will be denied further tax-relief until the personal liability is resolved. Customer reimbursement will cover all Fund costs incurred. Similar charges will be applied to individuals for dishonored personal checks written to German vendors if German vendors request assistance to collect payment.

3-7. TAX-RELIEF RECORDS

Army TRO records will be managed according to AR 25-400-2 and filed under number 215-5c. Air Force TROs will maintain and dispose of records according to Air Force Manual 37-139.

3-8. APPOINTMENT

The DCA will appoint (in writing) TRO employees to give them authority to approve tax-relief forms. Copies of appointments must be kept in the policy and precedence file and made available to IMA-Europe, USAFE, local military, and German auditor officials for review on request. Figure 3-3 shows the format for written appointments.

3-9. EMPLOYEE ADMINISTRATION AND BONDING

a. TRO employees will be assigned to MWR or Services financial-management activities of the community.

b. Army TRO employees who collect funds must be bonded according to AR 215-1, paragraph 14-5.

ORGANIZATIONAL LETTERHEAD

OFFICE SYMBOL

(Date)

SUBJECT: Delegation of Authority

1. Effective _____ (date), _____ (name) is authorized in accordance with AE Regulation 215-6/USAFE Instruction 34-102 to sign and approve the following documents for the area support group:

- a. Unpriced Purchase Orders (AE Form 215-6B).
- b. Priced Purchase Orders (AE Form 215-6B).
- c. German Tax Documents (*Abwicklungsschein*).
- d. (List any other specific documents the designee is authorized to sign).

2. This order revokes the previous authorization for _____ (name), issued on _____ (date)

3. Signature authority is effective until _____ (date), or until revoked.

(Signature)
SIGNATURE BLOCK
Director, Community Activities

Figure 3-3. Appointment Memorandum

3-10. AUDITS

TROs are subject to periodic audits by military law-enforcement personnel and German tax-investigation personnel (German *Steuerfahndung* and NATO *Prüfgruppe*). TRO personnel must be thorough when completing and maintaining AE Form 215-6D (German Valued-Added Tax Relief Control Log). The control log must be properly maintained at all times to show TRO transactions and provided to military and German law-enforcement personnel for review during official audits. Copies of tax-relief documents will be made available to auditors on request. TROs will obtain a written receipt for all documents relinquished to auditors. German tax-investigation authorities and military law-enforcement personnel may take whatever action is appropriate if any administrative irregularity is found during the audit. Findings of irregularities will be reported to the Customs Executive Agency (ECJ1-CEA), HQ USAREUR/7A, Unit 29931, Box 153, APO AE 09086-9931. Tax-relief documents will be stored, maintained, and accounted for according to paragraph 3-7.

3-11. MINIMUM PURCHASES

There is no U.S. Forces regulatory requirement for minimum purchases to qualify for tax-relief. Vendors, however, may require a minimum purchase as a basis for their participation in the U.S. Forces tax-relief program. This normally occurs when a vendor is first approached by a member of the U.S. Forces requesting tax-relief on planned purchases. Customers should present the information sheet in figures 1-1 and 1-2 to the vendor to show how easy it is to process tax-relief documents. If this fails, the customer has the choice of either meeting the vendor's minimum purchase requirement or purchasing the goods or services from another vendor.

3-12. SERVICE CHARGES

- a. Tax-relief will be provided to authorized customers on a fee-basis to cover program operating and administrative costs and to pay for program equipment (for example, copiers, fax machines, telephones).
- b. The standard service charges in this paragraph may be amended by Army in Europe and USAFE policy.

c. To provide customers information, TROs will post the charges for tax-relief services as shown in figure 3-4.

Number of Forms	Sales Price
1	\$ 4.00
2	8.00
3	12.00
4	16.00
5	20.00
6	22.00
7	24.00
8	26.00
9	28.00
10	30.00

Figure 3-4. Tax-relief Service Charges

d. Customers may purchase up to 10 unpriced purchase orders at one time. Customers may purchase additional forms on a one-for-one or greater basis as they use their unpriced purchase orders and return the original copy from the used forms to the TRO. In no case will the number of forms issued be an individual or family exceed 10.

e. Priced purchase orders are required for tax-relief when the amount is more than €2,500. The cost for processing these transactions will be \$6.00 per form. TROs may charge up to \$2.50 for modifications to priced purchase orders.

NOTE: Regional contracting offices are responsible for issuing *Abwicklungsscheine* and for issuing guidance to agencies and APF activities for mission purchases and use with official Government Purchase Card.

f. Purchases of automobiles involving registration, customs, and title assistance are \$15.00 per transaction.

g. TROs may charge \$2.00 per form to replace expired unpriced purchase forms if the expired forms are not exchanged within 30 days after they expire.

h. Customers who choose to enroll in the UTAP are subject to a one-time enrollment fee of \$77.

3-13. “HOLD HARMLESS” CLAUSE

Customers must register with TROs to become eligible for tax-relief from the U.S. Forces. Registration includes completing a “hold-harmless” clause as a requirement to qualify for tax-relief. Similarly, support may be provided to request tax-relief for goods or services not clearly identified as being authorized for tax exemption by publication. The hold-harmless clause in figure 3-5 is on the customer registration form (AE Form 215-6A).

The undersigned acknowledges responsibility for the cost of any goods or services purchased with tax-relief documents obtained from the U.S. Forces MWR/Services Fund and agrees to hold harmless the United States Government and MWR/Services Fund from any suit, liability, claim, action, or loss as a result of the purchase of such goods or services. The undersigned further understands and agrees to advise the MWR/Services Fund immediately if any part of the transaction cannot be completed and also agrees to return the white copy of the AE Form 215-6B to the issuing tax-relief office when the tax-exempt transaction has been completed. The undersigned further understands and agrees to safeguard all tax-relief documents, preclude unauthorized use by non-ID-card personnel, to return unused documents to tax-relief offices before departing the command, and to not exceed the €2,500 limitation on unpriced purchases

Figure 3-5. Hold-Harmless Clause

3-14. INQUIRES

a. Questions about eligibility, transaction validity, and how or where specific individuals or groups should process tax-relief should be addressed through the local chain of command. If a local determination cannot be legally obtained, the question or problem should be forwarded through command channels to the MWR Division (SFIM-EU-MWR), IMA-Europe, Unit 29353, APO AE 09014-9353.

b. Requests will include the following:

(1) A copy of the cost estimate, invoice, bill, or statement that includes the vendor's name, address, itemized description of goods or services, and the related amount.

(2) A brief statement from the person applying for the tax-relief explaining the purpose or intended use of the goods or services to be purchased.

(3) An application for tax-relief.

(4) Any other details or information relating to the proposed transaction that may be of importance.

CHAPTER 4

TAX-RELIEF PROGRAM FOR TOURISTS

4-1. GENERAL

U.S. tourists and military personnel and their families stationed in the continental United States or other duty locations outside of Europe and North Africa are eligible for tax-relief under the EU Tourist Tax Refund Program. U.S. Forces personnel and their dependent family members stationed in Germany or on authorized leave from a duty station in Europe or North Africa cannot receive tax-relief under this tourist program since they have status under international agreements and fall under the U.S. Forces Tax-Relief Program. Information about the EU Tourist Tax Refund Program can be obtained from Tourist Tax Refund Program offices at airports and other sites of entry and exit into European countries.

4-2. REFUND PROCEDURES

a. After shopping in European stores, visiting tourists should inquire at customer-service counters about the EU Tax Refund Program. If the store participates in the program, the tourist may request a refund check and a refund envelope. The original copy of the bill and the cash receipt must be attached to the refund check.

b. At international borders, tourists should present purchases to customs officials who will then stamp the refund check with an official customs stamp. A refund is not possible without this stamp or a consular confirmation. Individuals leaving Germany through a different EU country should request an export (customs) stamp at the last point of departure from the EU.

c. Tourists should present their customs-stamped refund check at one of the refund desks located at airports, at the outer borders of the EU, on ferries, and at railway stations.

d. In exceptional cases, tourists may obtain a confirmation of export from a German consulate in their home country.

e. If the tourist prefers to receive a refund by mail, he or she may request a credit-card refund or a bank-check refund by sending the stamped refund check to the address listed on the check.

f. Personnel of the 560th Military Police Company and German customs personnel in Germany at EU border-crossing points do not stamp refund paperwork.

4-3. ADDITIONAL INFORMATION

Tourists visiting Germany or other EU countries may acquire additional information on tourist tax-relief procedures by inquiring at--

a. Stores where they are shopping to find out the store's particular tourist tax-free procedures and to obtain appropriate forms to obtain tourist refunds.

b. Local German customs offices (*Zollamt*).

c. Various refund agencies (for example, Global Refund Deutschland, telephone: 0211-616801-0; fax: (0211) 616801-38; Global Refund Austria, Global Refund, Italy).

APPENDIX A REFERENCES

SECTION I PUBLICATIONS

Sixth European Union Directive, Article 15, Exemption of Exports From the Community and Like Transactions and International Transport

NATO SOFA SA, Article 67, Tax Treatment of a Force and of a Civilian Component

NATO SOFA SA, Article 71, Treatment of Non-German Non-Commercial Organizations

NATO SOFA SA, Article 72, Treatment of Non-German Non-Commercial Enterprise

NATO SOFA SA, Article 73, Treatment of Technical Experts

USEUCOM Directive 45-8, Foreign Tax Relief Program

AR 11-2, Management Control

AR 25-1, Army Information Management

AR 25-400-2, The Modern Army Recordkeeping System (MARKS)

AR 215-1, Morale, Welfare, and Recreation Activities and Nonappropriated Fund Instrumentalities

AR 600-8-14/AFI 36-3026(I), Identification Cards for Members of the Uniformed Services, Their Family Members, and Other Eligible Personnel

AFI 33-360, Publications Management Program

AFI 34-202, Protecting Nonappropriated Fund Assets

Air Force Manual 37-139, Records Disposition Schedule

Air Force Policy Directive 34-1, Air Force Services Combat Support Programs

Army in Europe Regulation 190-6/USNAVEUR Instruction 5300.15L/USAFE Instruction 31-205, Registration and Control of Privately Owned Firearms and Other Weapons in Germany

Army in Europe Regulation 550-175/USNAVEUR Instruction 5840.1E/USAFE Instruction 51-702, U.S. Forces Customs Controls in Germany

SECTION II FORMS

DD Form 1173, Uniformed Services Identification and Privilege Card

AE Form 215-6A, Individual Registration and Application for Tax-Relief Services in Germany

AE Form 215-6B, U.S. Forces Order Form for German Value-Added Tax Free Merchandise and Services/*Bestellung für Mehrwertsteuer befreite Deutsche Waren/Dienstleistungen*

AE Form 215-6D, German Value-Added Tax Relief Control Log

AE Form 2074, Permit to Transfer

AE Form 2075, Application for Import/Export Certificate/Purchase Permit

APPENDIX B
CUSTOMS INVESTIGATIONS (LOCATIONS AND TELEPHONE NUMBERS)

Station	Field Office Designation (not mailing address)	Telephone Number
Ansbach	Ansbach Field Office 560th Military Police Company Unit 28614 APO AE 09177-8614	DSN 468-7842/7847 Civilian 0981-183
Bad Kreuznach	Bad Kreuznach Field Office 560th Military Police Company Unit 24308 APO AE 09111-4308	DSN 490-5276 Civilian 0671-792
Bamberg	Bamberg Field Office 560th Military Police Company Unit 27535 APO AE 09139-7535	DSN 469-7460/8665 Civilian 0951-300
Baumholder	Baumholder Field Office 560th Military Police Company Unit 23746 APO AE 09034-3746	DSN 485-7442 Civilian 06783-6
Darmstadt	Darmstadt Field Office 560th Military Police Company Unit 29520, Box 39 APO AE 09175-9500	DSN 348-6191 Civilian 06151-69
Gießen	Gießen Field Office 560th Military Police Company Unit 20911 APO AE 09045-0911	DSN 343-6518/6520 Civilian 0641-402
Grafenwöhr	Grafenwöhr Field Office 560th Military Police Company Unit 28130 APO AE 09114-8130	DSN 475-8319/6319 Civilian 09641-83
Hanau	Hanau Field Office 560th Military Police Company Unit 20103 APO AE 09165-0103	DSN 322-8865/9015 Civilian 06181-88
Heidelberg	Heidelberg Field Office 560th Military Police Company Unit 29929 APO AE 09086-9929	DSN 388-2415 DSN 370-8998 Civilian 06221-57
Hohenfels	Hohenfels Field Office 560th Military Police Company Unit 28216 APO AE 09173-8216	DSN 466-2012/2013/4134 Civilian 09472-83

Station	Field Office Designation (not mailing address)	Telephone Number
Kaiserslautern	Kaiserslautern Field Office 560th Military Police Company Unit 23152 APO AE 09227-3152	DSN 489-6458/6459 Civilian 0631-536
Kitzingen	Kitzingen Field Office 560th Military Police Company Unit 26137 APO AE 09031-6137	DSN 355-2807/2588 Civilian 09321-70
Mannheim	Mannheim Field Office 560th Military Police Company Unit 29929 APO AE 09086-9929	DSN 385-3619/3307 Civilian 0621-730
Rhein Main Airbase	Rhein Main Field Office 560th Military Police Company Unit 7420 APO AE 09057-7420	DSN 330-6208/7850 Civilian 069-699
Schweinfurt	Schweinfurt Field Office 560th Military Police Company CMR 457 APO AE 09033-0457	DSN 354-6267/6607 Civilian 09721-96
Stuttgart	Stuttgart Field Office 560th Military Police Company CMR 423 APO AE 09131-0423	DSN 421-2506/2846/8140 Civilian 0711-680
Vilseck	Vilseck Field Office 560th Military Police Company Unit 28038 APO AE 09112-8038	DSN 476-2105/2106 Civilian 09662-83
Wiesbaden	Wiesbaden Field Office 560th Military Police Company Unit 29623 APO AE 09096-9623	DSN 337-5188/5740 Civilian V 0611-705

APPENDIX C

UTILITY-TAX AVOIDANCE PROGRAM

C-1. GENERAL

Several military communities in the United States Army Installation Management Agency, Europe Region Office (IMA-Europe), and USAFE have tax-relief offices (TROs) that provide value-added tax (VAT) relief to active duty military and authorized civilian members of the U.S. armed forces who live in private rentals.

C-2. PROGRAM PROVISIONS

a. The Utility Tax Avoidance Program (UTAP) provides an opportunity to obtain tax-relief on individual utility bills. Tax rates as currently set by the German Government for the various utilities are as follows:

- | | |
|-----------------|------------|
| (1) Electricity | 16 percent |
| (2) Natural Gas | 16 percent |
| (3) Water | 7 percent |

b. German delivery of tax-free utilities can be arranged by a IMA-Europe Morale, Welfare, and Recreation (MWR) or USAFE Services office subject to the following conditions:

(1) Utilities must be delivered and billed to the authorized members of the U.S. Forces. Tax exemption is not authorized if the bill is made out to a person who does not have a U.S. Forces identification (ID) card (for example, a German landlord).

(2) Billing adjustments and credits must be made no later than the end of the billing year.

(3) Security deposits previously made by the member of the U.S. Forces to the utility company will be refunded no later than the end of the current billing year. Newly arriving personnel are not required to pay a deposit if they enroll in the UTAP.

c. Customers should establish automatic bill payments through the community bank, German bank, or a credit union. The banking institution will provide an 8-digit bank code to avoid late transfers.

d. In addition to their being exempt from paying VAT, personnel enrolled in the UTAP are not required to pay conservation-type taxes. At the end of each annual billing period, utility companies notify users whether they consumed more or less than the calculated consumption amount. If they consumed more, an additional payment will be required and added to the next bill; if they consumed less, they will receive a credit against the next billing period. A reconciliation also takes place when services are terminated.

e. Not later than 4 weeks before vacating privately rented housing, the customer is required to notify the TRO and the utility company to make an appointment for conducting a final meter reading. Failure to do so may result in fines and penalties being levied against the customer by the utility company, TRO, or both. Customers who change residences or utility providers must inform the TRO to receive continued tax-free support for utilities. Customers who do not provide this information to the TRO will not receive tax exemption.

f. A one-time enrollment fee of \$77.00 will be charged to cover administrative costs. Military members and DOD employees should include this fee as a part of their housing cost on appropriate forms.

C-3. REGISTRATION REQUIREMENTS

To be eligible for the UTAP, the following must be presented to the TRO:

- a. Active duty or DOD civilian ID card.
- b. Official orders (active duty only).
- c. Approved rental agreement from the housing referral office or the landlord, or proof of home ownership.

- d. Utility company billing documents for each utility company requesting tax exemption.
- e. The \$77 registration fee. This fee may be paid in cash or by check, money order, or travelers check.
- f. Spouse's social security number and information (if applicable).

C-4. UTAP REQUESTS AND CONTRACTS

- a. To participate in the UTAP, personnel should request utility-tax relief. Figure C-1 is a sample request. Local TROs will provide copies of these requests and information on where to send them.
- b. When a request is approved, the TRO will coordinate with participating utility companies to provide tax-free utilities. Figures C-2 and C-3 are standard UTAP contracts.
- c. TROs will help customers in answering utility-related questions, translating documents, determining and explaining bill rates, and handling other utility-related problems.



DEPARTMENT OF THE ARMY
Headquarters, 26th Area Support Group

OFFICE SYMBOL

MEMORANDUM FOR TAX RELIEF OFFICE, 26TH AREA SUPPORT GROUP, UNIT 29237, APO AE 09102-9237

SUBJECT: Request for Utility-Tax Relief

1. Request the community morale, welfare, and recreation Fund (CMWRF) enroll me in the Utility-Tax Avoidance Program (UTAP).
 - a. I agree to pay a one-time fee of \$77 to the CMWRF to cover administrative costs for enrolling in the UTAP.
 - b. I understand that the CMWRF will arrange with the servicing utility company to bill me without taxes.
 - c. I understand that the CMWRF is acting as my agent and is not responsible for payment of my bills. I further understand that I am responsible for such bills and agree to make timely payments to the utility company in accordance with their invoicing policies and MWR SOP 13-98.
 - d. I understand that I will be held liable for payment of penalty charges or administrative costs to the utility company caused by late payments. In the event of my indebtedness, I voluntarily consent to collection from my basic pay/entitlements any amount owned to the utility company or to CMWRF for enrolling in this program.
 - e. I certify that I am not currently indebted to any utility company or any other agency providing the services for which I seek tax-relief. I also certify the tax-free delivery of services is for my or my family's use and that such delivery will not benefit any other individual or business. Tax-relief on utilities is subject to inspection by U.S. and German tax and customs officials.
 - f. I understand that it is my responsibility to notify the CMWRF at least 4 weeks before vacating my privately rented quarters.
2. Data required by the Privacy Act of 1974 (5 USC 5522):
 - a. Authority: 10 USC 3012; Supplementary Agreement to the NATO SOFA, Article 67, paragraph 3a(a)(I); and AE Regulation 215-6/USAFE Instruction 34-102.
 - b. Principal Purposes: For the MWR fund manager to verify eligibility of the applicant and obtain requested tax-relief.
 - c. Routine Uses: To provide information needed to process documents for tax-relief on utility bills.
 - d. Mandatory or Voluntary Disclosure and Effect of Not Providing Information: Disclosure of information is voluntary. Tax-relief, however, cannot be provided without requested information.

INITIALS

DATE

Figure C-1. Sample UTAP Request

OFFICE SYMBOL
SUBJECT: Request for Utility-Tax Relief

3. The following personal data is provided IAW paragraph 2:

PLEASE PRINT ALL INFORMATION CLEARLY

Sponsor's Name _____
Last, First, MI

SSN _____ - _____ - _____ Grade _____

Spouse's Name _____
Last, First, MI

SSN _____ - _____ - _____ Grade _____

SPONSOR'S INFORMATION

Branch of service _____ DEROS _____

Retired Military Y N (circle one), IF YES, BRANCH OF SERVICE _____

Unit/Organization _____

Mailing Address _____

DUTY PHONE _____ ALTERNATE _____

HOME PHONE _____ CELL PHONE _____

HOME ADDRESS _____
NAME

STREET AND HOUSE NUMBER

POSTAL CODE AND TOWN

Bank information to establish automatic bill payment

BANK _____ BLZ/ROUTING NR. _____ KONTO/ACCOUNT NR. _____

EFFECTIVE DATE _____ SIGNATURE _____ TODAY'S DATE _____

Signature of Applicant

Date

Figure C-1. Sample UTAP Request--Continued

OFFICE SYMBOL
SUBJECT: Request for Utility Tax Relief

FOR CMWRF USE ONLY

Strom/Electric Co _____ Customer Nr. _____
Zähler/Meter Nr. _____ *Stand*/Reading _____
Gas/Gas Co _____ Customer Nr. _____
Zähler/Meter Nr. _____ *Stand*/Reading _____
Wasser/Water Co _____ Customer Nr. _____
Zähler/Meter Nr. _____ *Stand*/Reading _____
Other Co _____ Customer Nr. _____
Zähler/Meter Nr. _____ *Stand*/Reading _____

NOTE: FOR ADDITIONAL INFORMATION OR ASSISTANCE, CALL YOUR UTAP COORDINATOR AT DSN: _____/
COMMERCIAL _____ OR CONTACT BY FAX _____/COMMERCIAL _____.

SIGNATURE OF TRO REPRESENTATIVE

Figure C-1. Sample UTAP Request--Continued

1. References.

- a) Article 67, paragraph 3, Supplementary Agreement to the NATO Status of Forces Agreement.
- b) Letter, Federal Minister of Finance, 5 Feb 81, subject: Turn-over Tax Relief IAW Art 67, Para 3, NATO SOFA.
- c) Letter, Federal Ministry of Finance, 13 Jul 89, subject: Turn-over Tax Relief Pursuant to Art 67, Para 3, SA, to NATO SOFA.
- d) Letter, Ministry of Nordrhein-Westfalen (NRW), 17 Sep 92, subject: Turn-over Tax Relief IAW Art. 67, para 3, NATO SOFA.
- e) Letter, Federal Ministry of Finance, 12 Aug 99, subject: Supply of Energy to a Force or a Civilian Component.

2. General.

a) This agreement is made in accordance with authority cited in (hereafter referred to as the “customer”) above references and is entered into between the IMA-Europe MWR Single and Oversight Fund Tax-Relief Office/26th ASG VAT Office (hereafter referred to as the “Customer”) and the Süwag Utility Company (hereafter referred to as the “Contractor”) for the tax-free delivery of utilities and water to members of the U.S. Forces. The Customer is registered and authorized as a procurement agency with the Finance Ministries of Germany (listing Dec 1, 1998) and will be the exclusive contracting party to the contractor.

b) Pursuant to *Allgemeine Versorgungsbedingungen Elektrizitätsversorgung (AVBELtV)* (General Supply Conditions, Electricity Supply), *Allgemeine Versorgungsbedingungen Gasversorgung (AVBGasV)* (General Supply Conditions, Gas Supply), *Allgemeine Versorgungsbedingungen Wasserversorgung (AVBWasserV)* (General Supply Conditions, Water Supply), *Allgemeine Versorgungsbedingungen Fernwärmeversorgung (AVBFernwärmeV)* (General Supply Conditions, District Heat Supply), general contractor tariffs and fees (as valid at the time), and the above references, the “Customer” (being the party of the contract) will procure utilities for military and civilian members of the U.S. Forces and their dependents (hereafter referred to as “Users”). Delivery of the utilities will be made directly to the living quarters of Users. Users must be registered with and administered by the Customer under the provisions of the Army in Europe Utility-Tax Avoidance Program and this agreement. The Customer will take over existing contracts concluded between the User and the Contractor. The Customer will not be liable for claims established against the User before conclusion of this contract. The Customer will also procure utilities (exempt from turn-over tax) for Users based on *Sondervereinbarungen Sammelheizungsanlage (Gas)* (special agreements on collective heating systems (gas)) and *Speicherheizungsanlage (Strom)* (heating storage (electricity)) to be concluded later. The Customer will enter in existing *Sondervereinbarungen Sammelheizungsanlage (Gas)* *Speicherheizungsanlage (Strom)* concluded between the User and the Contractor. The Customer will not be liable for claims established against the user before conclusion of this contract. The invoice will be mailed directly to the User on behalf and by order of the Customer. Users will pay for the tax-free utilities provided based on this agreement on behalf and by order of the Customer, that is with the effect of discharging the Customer from any obligation, directly to the Contractor. If Users do not pay or do not pay in a timely manner, the Customer will pay partial and/or final bills immediately and without delay based on paragraphs 3b and c below.

c) The Contractor agrees to supply tax-free delivery of utilities (electricity, gas, water, heating) in accordance with this contract as long as this is permitted by law and by local authorities to authorized Customers and Users administrated under provisions of this agreement.

3. Terms and conditions.

a) Initial Registration and Verification.

1) Registration. Authorized U.S. Forces members not residing in U.S. housing areas will make necessary arrangements with the Customer for the direct delivery of utilities (electricity, gas, water, heating) to the User's residence.

2) Verification.

a) The Customer will verify the User's status as a member of the U.S. Forces and will then notify the contractor that the User is enrolled in the UTAP.

b) The Customer will forward a continuous (monthly) updated list (no later than the 15th of each month) signed by the UTAP representative of all authorized Users to the Contractor.

3) a) The Customer will not be invoiced or billed turn-over tax and electricity tax in accordance with the electricity laws and regulations prescribed by the Contractor.

b) Security deposits currently being held by the Contractor for Users authorized under this agreement will be refunded once all debts from previous contracts concluded with the User have been paid.

b) Payment of utility bills.

1) The method of payment will be determined by the Contractor who will inform the Customer and the User of the billing procedure and method of payment.

a) Partial/final invoices will be made out to the Customer and, on behalf and by order of the Customer, mailed to the Users directly for payment. Invoices must include the Customer designation in front of the User's name.

b) The User's partial/final bills will all be identified with the letter "U" (Army in Europe). The Customer (Army in Europe) will receive a copy of the partial/final bills and an *Abwicklungsschein* (3 copies) for processing. The *Abwicklungsschein* should then be returned to the Contractor (3 copies).

2) The Customer will ensure that partial/final bills will be paid by the User within the specified period of time required by the Contractor.

c) Late payments.

1) The Contractor will notify the Customer when the User's payments are overdue and the User failed to pay despite reminders.

2) The Customer will pay final/partial bill within 10 days after receipt of a separate request for payment from the Contractor. This request for payment will be forwarded to the Customer exclusively.

d) Yearend reconciliation.

1) Yearend bills will not include turn-over tax.

2) The Customer will receive accounting documentation from the Contractor showing the amounts charged for electricity.

3) If the individual yearend bill amount is higher/lower than the sum of the partial payments received, the difference will be immediately paid or credited to the User and compensated for with the next partial payment by the User. If the difference cannot be credited, the amount will be refunded.

4) The Customer will ensure that whenever a User departs before the normal reconciliation period, the Contractor and the Customer will both be notified by the User. The Contractor must be notified 2 weeks before the user moves and will then issue the final bill in accordance with standard Contractor procedures.

4. Effectiveness, changes, or termination.

a) This agreement shall take effect after signature by both parties. It will be effective immediately

b) Terms of this agreement may be changed by mutual consent of the Contractor and the Customer, subject to written request.

c) This agreement will remain in effect for an indefinite period of time and shall be subject to cancellation by either party (upon receipt of written notification) 9 months before the end of the Contractor's fiscal year.

d) The Customer will ensure that the User consents to use of their personal data being forwarded to and processed by the Contractor.

Figure C-2. Sample Utility Contract (English)--Continued

OFFICIAL: (UTILITY COMPANY)

DATE: _____

STAMP:

OFFICIAL: (IMA-Europe MWR/USAFE SERVICES)

DATE: _____

STAMP:

Figure C-2. Sample Utility Contract (English)--Continued

1. Bezug

a) Artikel 67, Absatz 3 des Zusatzabkommens zum NATO-Truppenstatut (ZA NTS).

b) Schreiben des Bundesministers der Finanzen vom 05.02.1981, Betr.: Umsatzsteuerbefreiung nach Artikel 67, Absatz, 3 ZA NTS.

c) Schreiben des Bundesfinanzministeriums vom 13.07.89, Betr.: Umsatzsteuerbefreiung gemäss Artikel 67, Absatz 3 ZA NTS.

d) Schreiben des Finanzministeriums des Landes NRW vom 17.09.92, Betr.: Umsatzsteuerbefreiung nach Artikel 67 Abs. 3 ZA NTS.

e) Schreiben des Bundesfinanzministeriums vom 12.08.99, Betr.: Lieferung von Strom an eine Truppe oder ein ziviles Gefolge.

2. Allgemeines

a) Diese Vereinbarung wird gemäss den obengenannten Befugnissen zwischen dem *IMA-Europe MWR Single and Oversight Fund Tax-Relief Office, 26th ASG VAT Office* und Süwag (dem Versorgungsbetrieb) (im folgenden als „Auftragnehmer“ bezeichnet) über die steuer- und abgabenfreie Energie- und Wasserversorgung von Mitgliedern der US-Streitkräfte abgeschlossen. Die in der Liste der amtlichen Beschaffungsstellen und Organisationen der ausländischen Streitkräfte, die zur Erteilung von Aufträgen auf Abgabenbegünstigte Leistungen berechtigt sind, (Stand 1. Dezember 1998) genannte Organisation *IMA-Europe MWR Single and Oversight Fund Tax-Relief Office, 26th ASG VAT Office* (im folgenden als „Kunde“ bezeichnet) wird allein Vertragspartner des Auftragnehmers.

b) Unter Anerkennung der Allgemeinen Versorgungsbedingungen Elektrizitätsversorgung (AVBELtV) und der Ergänzenden Bestimmungen für die Versorgung mit elektrischer Energie aus dem Niederspannungsnetz der Auftragnehmer, der Allgemeinen Versorgungsbedingungen Gasversorgung (AVBGasV) und der Ergänzenden Bestimmungen für die Versorgung mit Gas der Auftragnehmer, der Allgemeinen Versorgungsbedingungen Wasserversorgung (AVBWasserV) und der Ergänzenden Bestimmungen für die Versorgung mit Wasser der Auftragnehmer, der Allgemeinen Versorgungsbedingungen Fernwärmeversorgung (AVBFernwärmeV) sowie der Allgemeinen Tarife und Preise der Auftragnehmer in der jeweils gültigen Fassung und den oben genannten Bezugnahmen bezieht der Kunde als Vertragspartner für die anzugebenden Verbrauchsstellen umsatzsteuerfreie Versorgungsleistungen für militärische und zivile Angehörige der US-Streitkräfte und ihre Familien (im folgenden als „Nutzer“ bezeichnet), die nach dem *Army in Europe Utility-Tax Avoidance Program* und dieser Vereinbarung beim Kunden registriert sind und vom Kunden verwaltet werden. Der Kunde tritt in die bereits zwischen den Nutzern und dem Auftragnehmer bestehenden Verträge ein. Für Forderungen, die gegenüber dem Nutzer vor Vertragseintritt entstanden sind, haftet der Kunde nicht. Der Kunde bezieht desweiteren für die anzugebenden Verbrauchsstellen umsatzsteuerfreie Versorgungsleistungen für die Nutzer aufgrund noch abzuschliessender Sondervereinbarungen Sammelheizungsanlage (Gas) und Speicherheizungsanlage (Strom). Der Kunde tritt in bereits zwischen den Nutzern und dem

Figure C-3. Sample Utility Contract (German)

Auftragnehmer bestehende Sondervereinbarungen Sammelheizungsanlage (Gas) und Speicherheizungsanlage (Strom) ein. Für Forderungen, die gegenüber dem Nutzer vor Vertragseintritt entstanden sind, haftet der Kunde nicht. Die Rechnung wird im Namen und im Auftrag des Kunden den Nutzern direkt zugesandt. Die Nutzer zahlen für die steuerfreien Versorgungsleistungen, die sie nach dieser Vereinbarung erhalten, im Namen und im Auftrag des Kunden, d.h. mit befreiender Wirkung für den Kunden direkt an den Auftragnehmer. Falls der Nutzer nicht oder nicht rechtzeitig zahlt, ist der Abschlags- und/oder Rechnungsbetrag nach Massgabe der in untenstehenden Paragraphen 3b und c getroffenen Regelungen unmittelbar und unverzüglich durch den Kunden zu begleichen.

c) Der Auftragnehmer erklärt sich damit einverstanden, an den nach dieser Vereinbarung berechtigten Kunden steuerfreie Versorgungsleistungen gem. diesem Vertrag zu erbringen, solange es gesetzlich oder behördlich zulässig ist.

3. Bestimmungen und Bedingungen

a) Erstregistrierung und Bestätigung

1) Registrierung. Berechtigte Angehörige der US-Streitkräfte, die nicht in amerikanischen Wohnsiedlungen leben, müssen mit dem Kunden die Versorgung der Wohnung des Nutzers mit Energie absprechen.

2) Bestätigung

a) Der Kunde bestätigt dem Auftragnehmer, dass der Nutzer Vertragspartner werden will und er ein Mitglied der US-Streitkräfte ist.

b) Der Auftragnehmer erhält vom Kunden kontinuierlich bis 15. eines jeden Monats eine aktualisierte Aufstellung aller berechtigten Nutzer, die von einem Vertreter des Kunden unterschrieben ist.

3) a) Umsatzsteuer und Stromsteuer nach dem Stromsteuergesetz werden dem Kunden vom Auftragnehmer nicht in Rechnung gestellt.

b) Sicherheitsleistungen, die beim Abschluss dieser Vereinbarung von den aus dieser Vereinbarung berechtigten Nutzern noch beim Auftragnehmer hinterlegt sind, werden nach Abwicklung sämtlicher sich aus dem bisherigen Vertragsverhältnis mit dem Nutzer ergebender Ansprüche und Verpflichtungen zurückerstattet.

b) Bezahlung der Rechnungen für Versorgungsleistungen

1) Der Auftragnehmer bestimmt das Abrechnungsverfahren und teilt dem Kunden und dem Nutzer Abrechnungs- und Zahlungsmodus mit.

a) Die Abschlagsanforderungen/Rechnungen werden an den Kunden ausgestellt und dem Nutzer im Namen und im Auftrag des Kunden zur Begleichung direkt zugesandt. Der Kunde muss vor dem Namen des Nutzers aufgeführt sein.

b) Die Nutzer werden mit dem Sachbearbeiter Wiedervorlage-kennzeichen ‚U‘ gekennzeichnet. Bei Ausstellung der Rechnung wird eine Rechnungskopie erstellt und ein Abwicklungsschein in dreifacher Ausfertigung an den Kunden (*Army in Europe*) versandt. Der Kunde hat dem Auftragnehmer den Abwicklungsschein in dreifacher Ausfertigung zurückzugeben.

2) Der Kunde sorgt dafür, dass die Abschlagsanforderungen/Rechnungen innerhalb der vom Auftragnehmer festgesetzten Frist beglichen werden.

c) Zahlungsverzug

1) Der Auftragnehmer benachrichtigt den Kunden, sobald der Nutzer mit seinen Zahlungen im Rückstand ist und trotz Zahlungserinnerung und Mahnungen nicht zahlt.

2) Der Kunde bezahlt die Abschlagsanforderung/Rechnung innerhalb von 10 Tagen nach Erhalt einer besonderen Zahlungsaufforderung des Auftragnehmers. Diese Zahlungsaufforderung wird ausschliesslich dem Kunden zugesandt.

Figure C-3. Sample Utility Contract (German)--Continued

d) Jahresrechnung

1) Die Jahresabrechnungen werden ohne Umsatzsteuer erstellt.

2) Der Kunde erhält vom Auftragnehmer einen Abrechnungsnachweis über die Rechnungsbeträge für Energielieferungen.

3) Ist der jeweilige Rechnungsbetrag höher/niedriger als die Summe der vereinnahmten Abschlagszahlungen, wird der Differenzbetrag vom Nutzer unverzüglich bezahlt bzw. in der nächsten Abschlagszahlung verrechnet. Ist eine Verrechnung nicht möglich, wird der Betrag erstattet.

4) Der Kunde wird dafür Sorge tragen, dass der Nutzer bei Auszug vor dem Ende des jeweiligen Abrechnungszeitraumes sowohl den Auftragnehmer als auch den Kunden benachrichtigt. Die Benachrichtigung des Auftragnehmers hat zwei Wochen vor dem Auszug zu erfolgen. Der Auftragnehmer erstellt daraufhin in üblicher Weise die Schlussrechnung.

4. Inkrafttreten/Änderung/Kündigung

a) Diese Vereinbarung tritt mit der Unterzeichnung durch die Vertragsparteien in Kraft und gilt ab sofort.

b) Die Bestimmungen der Vereinbarung können auf schriftlichen Antrag einer der Vertragsparteien in gegenseitigem Einvernehmen geändert werden.

c) Diese Vereinbarung ist unbefristet gültig und kann von einer der beiden Vertragsparteien mit einer Frist von neun Monaten zum Ende des Geschäftsjahres des Auftragnehmers gekündigt werden.

d) Der Kunde sorgt dafür, dass sich die Nutzer mit der Weitergabe ihrer Daten an und der Verarbeitung ihrer Daten durch den Auftragnehmer einverstanden erklären.

BEVOLLMÄCHTIGTER: (VERSORGUNGSBETRIEB)

BEVOLLMÄCHTIGTER: (IMA-Europe MWR/USAFE SERVICES)

DATUM: _____

DATUM: _____

STEMPEL:

STEMPEL:

Figure C-3. Sample Utility Contract (German)--Continued

APPENDIX D

INSTRUCTIONS FOR COMPLETING AE FORM 215-6B

D-1. TABLE D-1

Table D-1 prescribes instructions for completing AE Form 215-6B (U.S. Forces Order Form for German Value Added Tax Free Merchandise and Services/*Bestellung für Mehrwertsteuer befreite Deutsche Waren/Dienstleistungen*). All items to be completed by the tax-relief office (TRO) will be typed or entered by the Tax-Relief Automation Assistance Center (TRAAC) system automated printing. The glossary defines abbreviations used in the table.

Table D-1		
Instructions for Completing AE Form 215-6B		
Block	Instructions	Who Completes
1	Enter the TRO designation as reported to the German Government and listed in the FMOF Protocol Listing. Enter the civilian prefix and telephone number of the TRO.	TRO
2	Type the full name of the tax-relief official. The tax-relief official will sign and enter an issue date.	TRO
3	Enter the TRO order number according to paragraph D-2, an expiration date that will be no more than 2 years from the date of issue, and the official TRO stamp.	TRO
4	The TRO will mark the box to authorize the agent to make purchases of up to €2,500 (before VAT). The vendor will enter the purchase price (minus VAT) when the purchase is made.	TRO & vendor or customer
5	The TRO will mark the box to authorize the agent to make purchases of more than €2,500 (before VAT). The vendor will enter the purchase price (minus VAT) when the purchase is made.	TRO & vendor or customer
6	Type the full name of the sponsor.	TRO
7	The sponsor will sign this block when a purchase is made.	Sponsor
8	Enter the date a purchase is made.	Sponsor
9	Type the full name of the family member (if applicable) authorized to use the form in place of the sponsor.	TRO
10	The authorized family member (block 9) will sign this block when a purchase is made.	Family member
11	Enter the date the purchase is made.	Family member
12	Enter a description of the goods or services purchased. This description may be in German or English.	Vendor
13	The vendor will stamp this block, sign it, and enter the date of the purchase.	Vendor

D-2. ORDER NUMBERS

Each TRO will sequentially number each AE Form 215-6B, block 3, with a number showing component, TRAAC program code, TRO city code, calendar year, and sequential number. For example, the order number “USAFE NF-HD-02-00001” shows--

Component:	USAFE
TRAAC program code:	NF2 (for priced euro purchase order)
TRO city code:	HD (for Heidelberg)
Calendar year:	02 (for 2002)
Sequential number:	0001 (indicates this is the first form issued)

GLOSSARY

SECTION I ABBREVIATIONS

AAFES-E	Army and Air Force Exchange Service, Europe
ACS	Army Community Service
AFI	Air Force instruction
APF	appropriated fund
AR	Army regulation
ASG	area support group
AST	area support team
BSB	base support battalion
CATV	cable television
CG, USAREUR/7A	Commanding General, United States Army, Europe, and Seventh Army
CMWRF	community morale, welfare, and recreation fund
COMUSAFE	Commander, United States Air Forces in Europe
COMUSNAVEUR	Commander, United States Naval Forces, Europe
DCA	director, community activities
DMC	designated military commander
EFT	electronic funds transfer
EU	European Union
FMOF	Federal Ministry of Finance
ID	identification
ILS	individual logistic support
IMA-Europe	United States Army Installation Management Agency, Europe Region Office
<i>Kfz</i>	<i>Kraftfahrzeug</i>
MWR	morale, welfare, and recreation
<i>MwSt</i>	<i>Mehrwertsteuer</i>
NAF	nonappropriated fund
NATO	North Atlantic Treaty Organization
NCIS	Naval Criminal Investigative Service
<i>OFD</i>	<i>Oberfinanzdirektion</i>
SA	Supplementary Agreement
SOFA	Status of Forces Agreement
TDY	temporary duty
TeleVAT	U.S. Forces Tax Relief Program on Telephony Services
TLA	temporary lodging allowance
TRAAC	Tax-Relief Automation Assistance Center
TRO	tax-relief office
U.S.	United States
USACIDC	United States Army Criminal Investigation Command
USAFE	United States Air Forces in Europe
USAREUR	United States Army, Europe
USEUCOM	United States European Command
USNAVEUR	United States Naval Forces, Europe
UTAP	Utility-Tax Avoidance Program
VAT	value-added tax

SECTION II TERMS

dependent family member

A member of a family that is headed by a member of the U.S. Forces, not more than 22 years old, still claimed as a dependent on the member of the U.S. Forces' U.S. tax return.

NATO Prüfgruppe

German Tax Audit Group responsible for Baden-Württemberg, Bavaria, Hessen, and Rheinland-Pfalz.

SECTION III GERMAN TERMS AND ABBREVIATIONS

Abwicklungsschein

a document granting exemption from VAT

Angebot

offer

Finanzamt

German finance office

Immobilien

real estate office

Kostenvoranschlag

cost estimate

Kraftfahrzeug (Kfz) Zulassung

German motor-vehicle registration

Land, Länder

German State, German States

Mehrwertsteuer

value-added tax

Oberfinanzdirektion (OFD)

Superior Finance Directorate

Rechnung

invoice

Sonderangebot

special offer

Steuerfahndung

fiscal investigation

Truppenzollordnung

Forces' Customs Ordinance

verbindlicher Kostenvoranschlag

binding cost estimate

Zollager

customs-bonded warehouse

Zollamt

customs office

Zollfahndung

customs investigation